



C A L I F O R N I A D E P A R T M E N T O F

Mental Health

Division of Program Compliance – Audits Branch
1515 Clay Street, Suite 1109, Oakland, CA 94612
(510) 622-2584, FAX (510) 622-2585

November 23, 2009

Karolyn Rim Stein, RN, Director
Humboldt County
Mental Health Branch
720 Wood Street
Eureka, CA 95501

Dear Ms. Stein:

AUDIT REPORT – HUMBOLDT COUNTY MENTAL HEALTH SERVICES

We have examined the Short-Doyle/Medi-Cal Cost Reporting and Data Collection (CR/DC) report of Humboldt County Mental Health Services for the fiscal period July 1, 2004 to June 30, 2005. Our examination was made in accordance with Section 14170 of the Welfare and Institutions Code and included such tests of the accounting records and such other auditing procedures as we considered necessary in the circumstances.

In our opinion, the amount shown in the accompanying Summary of Net Federal Share of Federal Short-Doyle/Medi-Cal Program Costs and State General Fund under EPSDT program (Schedule 1) represents the actual net program costs allowable under the above mentioned statutes.

The effect of this revised allowable program costs is as follows:

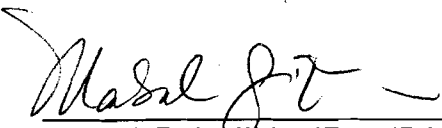
Net Program Costs				
	<u>Settled</u>		<u>Allowed</u>	<u>Adjustment</u>
Federal Share of Short-Doyle/Medi-Cal	\$ 6,631,191	\$	6,459,273	\$ (171,918)
Federal Share of Healthy Families/Medi-Cal	\$ 81,628	\$	96,882	\$ 15,254
State General Funds EPSDT Due State	\$ 2,492,391	\$	2,399,505	\$ (92,886)

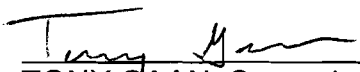
If you disagree with any of the results of this audit, you may request an informal appeal conference.

Karolyn Rim Stein, RN, Director
November 23, 2009
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This request must be in writing and received by the Department of Health Care Services within sixty (60) calendar days following the date of receipt of this report. Your notice of disagreement should be directed to John Melton, Acting Chief, Administrative Appeals, Office of Legal Services, Department of Health Care Services, 1029 J Street, Suite 200, Sacramento, California 95814, and be in conformance with provisions of Sections 51016 and sequence, Title 22, of the California Code of Regulations.

Sincerely,


WALTER J. HILL, JR., MBA, EA
Chief of Audits


TONY GAAN, Supervisor
Audits - Bay and Central Region

Enclosures

Certified Mail

SCHEDULE 1

**HUMBOLT COUNTY
COMMUNITY MENTAL HEALTH SERVICES
SUMMARY OF NET REIMBURSABLE MEDI-CAL PROGRAM COSTS
FISCAL YEAR ENDED JUNE 30, 2005**

		<u>As Settled</u>	<u>Audit Adjustments</u>	<u>As Audited</u>
<u>NET REIMBURSABLE MEDI-CAL PROGRAM COSTS</u>				
<u>COUNTY PROVIDERS</u>				
MEDI-CAL - FFP	(Sch. 2a)	\$ 5,345,853	\$ (133,879)	\$ 5,211,974
HEALTHY FAMILIES - FFP	(Sch. 2a)	81,628	15,254	96,882
TOTAL FFP - COUNTY PROVIDERS		<u>\$ 5,427,481</u>	<u>\$ (118,624)</u>	<u>\$ 5,308,857</u>
<u>CONTRACT PROVIDERS</u>				
MEDI-CAL - FFP	(Sch. 3b)	\$ 1,285,338	\$ (38,039)	\$ 1,247,299
HEALTHY FAMILIES - FFP	(Sch. 3b)	0	0	0
TOTAL FFP - CONTRACT PROVIDERS		<u>\$ 1,285,338</u>	<u>\$ (38,039)</u>	<u>\$ 1,247,299</u>
<u>TOTAL FFP - COUNTY PLUS CONTRACT PROVIDERS</u>				
MEDI-CAL - FFP		\$ 6,631,191	\$ (171,918)	\$ 6,459,273
HEALTHY FAMILIES - FFP		81,628	15,254	96,882
TOTAL FFP - COUNTY PLUS CONTRACT PROVIDERS		<u>\$ 6,712,819</u>	<u>\$ (156,663)</u>	<u>\$ 6,556,156</u>
SUMMARY OF STATE GENERAL FUNDS				
EPSDT - SGF	(Sch 4)	<u>2,492,391</u>	<u>(92,886)</u>	<u>\$ 2,399,505</u>

SCHEDULE 2

**HUMBOLT COUNTY
COMMUNITY MENTAL HEALTH SERVICES
SUMMARY OF MEDI-CAL PROGRAM COSTS BY MODE OF SERVICE
FISCAL YEAR ENDED JUNE 30, 2005**

COUNTY OPERATED FEDERAL

		Audit		
		As Settled	Adjustments	As Audited
<u>Total Medi-Cal Gross Reimbursement</u>				
1. Inpatient SD/MC and Crossover	(MH 1968, Ln 11, 11A)	\$ 1,646,868	\$ (168,237)	\$ 1,478,631
2. Outpatient SD/MC and Crossover	(MH 1968, Ln 11, 11A)	8,037,889	(373,886)	7,664,003
3. Enhanced SD/MC (Children) - I/P	(MH1968, Ln 16, 16A)	0	0	0
4. Enhanced SD/MC (Children) - O/P	(MH1968, Ln 16, 16A)	0	50,319	50,319
5. Enhanced SD/MC (Refugees) - I/P	(MH1968, Ln 22)	0	0	0
6. Enhanced SD/MC (Refugees) - O/P	(MH1968, Ln 22)	0	0	0
7. Healthy Families Gross Reimbursement-I/P	(MH1968, Ln 27, 27A)	21,368	1,167	22,535
8. Healthy Families Gross Reimbursement-O/P	(MH1968, Ln 27, 27A)	92,797	20,167	112,964
9. Total		<u>\$ 9,798,922</u>	<u>\$ (470,470)</u>	<u>\$ 9,328,452</u>

Less: Patient & Other Payer Revenues

10. Inpatient SD/MC and Crossover	(MH 1968, Ln 28, 28A)	\$ 385,883	\$ 0	\$ 385,883
11. Outpatient SD/MC and Crossover	(MH 1968, Ln 28, 28A)	48,185	0	48,185
12. Enhanced SD/MC (Children)-I/P	(MH 1968, Ln 29)	0	0	0
13. Enhanced SD/MC (Children)-O/P	(MH 1968, Ln 29)	0	0	0
14. Enhanced SD/MC (Refugees) - I/P	(MH1968, Ln 30)	0	0	0
15. Enhanced SD/MC (Refugees) - O/P	(MH1968, Ln 30)	0	0	0
16. Healthy Families Patient Revenue-I/P	(MH 1968, Ln 31)	0	0	0
17. Healthy Families Patient Revenue-O/P	(MH 1968, Ln 31)	0	0	0
18. Total		<u>\$ 434,068</u>	<u>\$ 0</u>	<u>\$ 434,068</u>

Medi-Cal Net Reimbursement for Direct Services

19. Inpatient SD/MC (Incl Children Enhanced)	(Ln 1,3 - Ln 10,12)	\$ 1,260,985	\$ (168,237)	\$ 1,092,748
20. Outpatient SD/MC (Incl Children Enhanced)	(Ln 2,4 - Ln 11,13)	7,989,704	(323,567)	7,666,137
21. Enhanced SD/MC (Refugees)-I/P	(Ln 5 - Ln 14)	0	0	0
22. Enhanced SD/MC (Refugees)-O/P	(Ln 6 - Ln 15)	0	0	0
23. Healthy Families-I/P	(Ln 7 - Ln 16)	21,368	1,167	22,535
24. Healthy Families-O/P	(Ln 8 - Ln 17)	92,797	20,167	112,964
25. Total		<u>\$ 9,364,854</u>	<u>\$ (470,470)</u>	<u>\$ 8,894,384</u>

Medi-Cal MAA Reimbursement

26. Service Functions 01-09	(MH1979, Ln 11, Col. A)	\$ 0	\$ 0	\$ 0
27. Service Functions 11-19, 31-39	(MH1979, Ln 12, Col. A)	0	0	0
28. Service Functions 21-19	(MH1979, Ln 13, Col. A)	0	0	0
29. Total		<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>

SCHEDULE 2a

**HUMBOLT COUNTY
COMMUNITY MENTAL HEALTH SERVICES
SUMMARY OF MEDI-CAL PROGRAM COSTS BY MODE OF SERVICE
FISCAL YEAR ENDED JUNE 30, 2005**

COUNTY OPERATED FEDERAL

		As Settled	Audit Adjustments	As Audited
<u>Amount Negotiated Rates Exceed Cost</u>				
30. Inpatient SD/MC (Incl Children Enhan)	(MH 1968, Ln 38, 38A)	\$ 0	\$ 0	\$ 0
31. Outpatient SD/MC (Incl Children Enhan)	(MH 1968, Ln 38, 38A)	0	0	0
32. Enhanced SD/MC (Refugees)-I/P	(MH1968, Ln 39)	0	0	0
33. Enhanced SD/MC (Refugees)-O/P	(MH1968, Ln 39)	0	0	0
34. Healthy Families-I/P	(MH 1968, Ln 40, 40A)	0	0	0
35. Healthy Families-O/P	(MH 1968, Ln 40, 40A)	0	0	0
36. Total		<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>

Medi-Cal Administrative Reimbursement

37. Administrative Reimbursement Limit	(MH 1979, Ln 4)	\$ 1,848,788	\$ (96,475)	\$ 1,752,313
38. Medi-Cal Administration	(MH 1979, Ln 5)	\$ 807,773	\$ 262,225	\$ 1,069,998
39. Medi-Cal Reimbursement	(Lower of Ln 37, Ln 38)	<u>\$ 807,773</u>	<u>\$ 262,225</u>	<u>\$ 1,069,998</u>

Healthy Families Administrative Reimbursement

40. Healthy Families Administrative Reimbursement Limit	(MH1979, Ln 8)	\$ 11,416	\$ 2,134	\$ 13,550
41. Healthy Families Administration	(MH1979, Ln 9)	\$ 13,425	\$ 2,723	\$ 16,148
42. Healthy Families Administrative Reimbursement	(Lower of Ln 40, Ln 41)	<u>\$ 11,416</u>	<u>\$ 2,134</u>	<u>\$ 13,550</u>

Utilization Review Reimbursement

43. Skilled Professional	(MH1979, Ln 14, Col. D)	\$ 422,163	\$ (130,829)	\$ 291,334
44. Other Medi-Cal U.R.	(MH1979, Ln 15, Col. D)	<u>\$ 0</u>	<u>\$ 142,969</u>	<u>\$ 142,969</u>

Net SD/MC Reimbursement - FFP

45. Direct Services	(MH1979, Ln 16,16A)	\$ 4,625,345	\$ (271,062)	\$ 4,354,283
46. Enhanced (Children)	(MH1979, Ln 17,17A)	0	32,708	32,708
47. Enhanced (Refugees)	(MH1979, Ln 18)	0	0	0
48. MAA	(MH 1979, Ln 11, 12 & 13)	0	0	0
49. Administrative Reimbursement	(MH1979, Ln 6)	403,886	131,113	534,999
50. U.R. Skilled Professional	(MH1979, Ln 14)	316,622	(98,121)	218,501
51. U.R. Other	(MH1979, Ln 15)	0	71,484	71,485
52. Negotiated Rate-Payback	(MH1979, Ln 20)	0	0	0
53. Subtotal- FFP		<u>\$ 5,345,853</u>	<u>\$ (133,879)</u>	<u>\$ 5,211,974</u>

54. Contract Limitation Adjustment	(MH 1979, Ln 22)	\$ 0	\$ 0	\$ 0
55. Quality Assurance Review Results	(Adj #)	<u>0</u>	<u>0</u>	<u>0</u>

56. Total SD/MC Reimbursement - FFP		<u>\$ 5,345,853</u>	<u>\$ (133,879)</u>	<u>\$ 5,211,974</u>
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Net Healthy Families Reimbursement - FFP

57. Healthy Families Net Reimbursement	(MH1979, Ln 24,24A)	\$ 74,207	\$ 13,868	\$ 88,075
58. Negotiated Rate Exceed Costs	(MH1979, Ln 26)	0	0	0
59. Administrative Reimbursement	(MH1979, Ln 10)	7,421	1,386	8,807
60. Total Healthy Families Reimbursement - FFP		<u>\$ 81,628</u>	<u>\$ 15,254</u>	<u>\$ 96,882</u>

61. Total - FFP (Ln 56 + Ln 60)		<u>\$ 5,427,481</u>	<u>\$ (118,625)</u>	<u>\$ 5,308,856</u>
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(To Sch. 1)

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[illegible]

[illegible]

SCHEDULE 4

**HUMBOLT COUNTY
COMMUNITY MENTAL HEALTH SERVICES
COMPUTATION OF EPSDT STATE SHARE PER AUDIT
FISCAL YEAR ENDED JUNE 30, 2005**

		<u>As Settled</u>	<u>Audit Adjustments</u>	<u>As Audited</u>
(1) SD/MC Actuals (MH 1979, Lns. 16, 16A, 17, 17A, 18) (including contractors)	\$	10,560,380	\$ (405,108)	\$ 10,155,272
(2) Total SD/MC Claims (Adjs 72, 74 & 76)		10,793,376	(490)	10,792,886
(3) Percent % (Line 1/Line 2)		0.9784	(0.0375)	0.9409
(4) EPSDT Claims (Adjs 73, 75 & 77)		5,504,679	(490)	5,504,189
(5) Actual Cost Settled EPSDT SD/MC (Line 3 X Line 4)		5,385,778	(206,887)	5,178,891
(6) Cost Settled Baseline for EPSDT		367,939	0	367,939
(7) Net Cost Settlement Amount (Line 5 - Line 6)		5,017,839	(206,887)	4,810,952
(8) 50% of Cost Settlement Amount (Line 7 x 50%)		2,508,920	(103,444)	2,405,476
(8a) FY 2001-02 EPSDT Settlement (48.64% of net cost (8))		2,345,767	0	2,345,767
(8b) Annual Local Growth (L. 8 - 8a)		163,153	(103,444)	59,709
(9) County Match 10% of Local Growth (8b x 10%)		16,315	(10,344)	5,971
(10) Net Cost Settlement Amount (L. 8 - 9) (Adj. 78)		2,492,605	(93,100)	2,399,505
(11) SGF Distribution (Settled and Audited) (Adj. 81)		2,492,605	(214)	2,492,391
(12) SGF Due State	\$	<u>0</u>	\$ <u>(92,886)</u>	\$ <u>(92,886)</u>

(To Sch. 1)

Source:

- (1) Total CFRS SD/MC actuals after final Settlement (Col. 1) and Audit (Col. 3) for Net Direct Outpatient Services (includes Mode 05 - SF's 20-94, Mode 10, and Mode 15)
- (2) Total SD/MC paid claims (total non-hospital, including PHF's) by County Submitting Claims (includes contract providers, excludes Healthy Families)
- (4) SD/MC paid claims for children under 21 years of age (full scope, non-hospital, including PHF's) including new aid codes by County of Beneficiary
- (6) Cost Settled Baseline for EPSDT for FY 2004-2005, includes increase for FFS/MC provider rate increase
- (7) Settlement amount prior to 10% match calculation (8) - (9)
- (11) SGF distribution (See DMH letter dated August 30, 2004 sent to Local Mental Health Directors)

Note: This amount may include payments not yet made but scheduled to be released as soon as funding becomes available. It may also include payments made in error in FY 06, which will be reversed in FY 06 and rescheduled for payment when funding becomes available.

- (12) Amount owed back to the state cannot be more than was paid.

AUDIT ADJUSTMENTS

Provider HUMBOLT COUNTY				Provider Number 00012	No. of Adj. 82	Fiscal Period Ended June 30, 2005	
Report Reference				EXPLANATION OF AUDIT ADJUSTMENTS	As Reported	Increase (Decrease)	As Adjusted
Adj. No.	Form/ Sch.	Line	Col.				
				<u>ADJUSTMENTS TO REPORTED COSTS</u>			
1	MH 1960	1	C	<p>MENTAL HEALTH EXPENDITURES</p> <p>To adjust Mental Health Expenditures from MH 1960 to decrease overall Mental Health Expenditures to agree with the County's records and supporting documents.</p>	\$ 21,456,179	\$ (17,446)	\$ 21,438,733
2	MH 1960	2	C	<p>ENCUMBRANCES</p> <p>To adjust the encumbrances to agree with the County's records and supporting documentation.</p>	\$ 0	\$ 17,446	\$ 17,446
3	MH 1960	3	C	<p>PAYMENTS TO CONTRACT PROVIDERS (COUNTY ONLY)</p> <p>To adjust the payments to contract providers to agree with the County's records and supporting documentation.</p>	\$ (3,581,883)	\$ 629,786	\$ (2,952,097)
4	MH 1960	4	C	<p>OTHER ADJUSTMENTS</p> <p>To adjust other adjustments to reclassify IMD expenditures that were included with the "Payments to Contract Providers" (MH 1960, Line 3) of the cost report. Jail services were eliminated and self-insurance reflects the actual liability payments made.</p>	\$ (1,997,603)	\$ (764,329)	\$ (2,761,932)
5	MH 1960	6	C	<p>MEDI-CAL ADJUSTMENTS FROM MH 1961</p> <p>To adjust Medi-Cal Adjustments from MH 1961 to reflect the changes to the applied costs, fixed assets and allowable depreciation costs.</p>	\$ (30,126)	\$ 43,054	\$ 12,928
6	MH 1960	8	C	<p>ALLOWABLE COSTS FOR ALLOCATION</p> <p>To adjust allowable costs for allocation to reflect the effect of adjustments 1 through 5 above.</p> <p>* Balance carried forward to subsequent adjustment. ** Balance brought forward from prior adjustment.</p>	\$ 15,846,567	\$ (91,489)	\$ 15,755,078

AUDIT ADJUSTMENTS

Provider				Provider Number	No. of Adj.	Fiscal Period Ended	
HUMBOLT COUNTY				00012	82	June 30, 2005	
Report Reference				EXPLANATION OF AUDIT ADJUSTMENTS	As Reported	Increase (Decrease)	As Adjusted
Adj. No.	Form/ Sch.	Line	Col.				
				<u>ADJUSTMENTS TO REPORTED COSTS</u>			
7	MH 1960	9	C	SD/MC ADMINISTRATION	\$ 807,773	\$ 379,570	\$ 1,187,343 *
8	MH 1960	10	C	HEALTHY FAMILIES ADMINISTRATION	\$ 13,425	\$ 6,308	\$ 19,733 *
9	MH 1960	11	C	NON-SD/MC ADMINISTRATION	\$ 274,463	\$ 128,969	\$ 403,432 *
10	MH 1960	12	C	TOTAL ADMINISTRATIVE COSTS	\$ <u>1,095,661</u>	\$ <u>514,847</u>	\$ <u>1,610,508</u> *
				To adjust SD/MC, Healthy Families and Non-SD/MC administration costs as a result of adjustments 1 through 5 above. The distribution between SD/MC Healthy Families and Non-SD/MC administrative costs were based on the reported administrative costs reflected on the original cost report.			
11	MH 1960	9	C	SD/MC ADMINISTRATION	** \$ 1,187,343	\$ (117,345)	\$ 1,069,998
12	MH 1960	10	C	HEALTHY FAMILIES ADMINISTRATION	** \$ 19,733	\$ (3,585)	\$ 16,148
13	MH 1960	11	C	NON-SD/MC ADMINISTRATION	** \$ 403,432	\$ 120,930	\$ 524,362
	MH 1960	12	C	TOTAL ADMINISTRATIVE COSTS	** \$ <u>1,610,508</u>	\$ <u>0</u>	\$ <u>1,610,508</u>
				To allocate SD/MC, Healthy Families and Non-SD/MC administrative costs based on the gross cost method of allocation. The County could not demonstrate the method used to distribute the costs between the above categories, therefore, the auditor utilized a reasonable and acceptable method.			
14	MH 1960	13	C	SKILLED PROFESSIONAL MEDICAL PERSONNEL	\$ 422,163	\$ (130,829)	\$ 291,334
15	MH 1960	14	C	OTHER SD/MC UTILIZATION REVIEW	\$ 0	\$ 142,969	\$ 142,969
16	MH 1960	15	C	NON-SD/MC UTILIZATION REVIEW	\$ 208,819	\$ (13,729)	\$ 195,090
17	MH 1960	16	C	TOTAL UTILIZATION REVIEW COSTS	\$ <u>630,982</u>	\$ <u>(1,589)</u>	\$ <u>629,393</u>
				To adjust utilization review costs to agree with the County's records and supporting documents. The gross cost method of allocation was utilized since the County could not support a reasonable or acceptable methodology.			
				* Balance carried forward to subsequent adjustment.			
				** Balance brought forward from prior adjustment.			

AUDIT ADJUSTMENTS

Provider				Provider Number	No. of Adj.	Fiscal Period Ended	
HUMBOLT COUNTY				00012	82	June 30, 2005	
Report Reference				EXPLANATION OF AUDIT ADJUSTMENTS	As Reported	Increase (Decrease)	As Adjusted
Adj. No.	Form/ Sch.	Line	Col.				
				<u>ADJUSTMENTS TO ALLOCATION OF COSTS TO MODES OF SERVICE</u>			
18	MH 1964	2	A	HOSPITAL INPATIENT SERVICES (MODE 05 - SFC 10-19)	\$ 2,796,998	\$ 7,875	\$ 2,804,873
19	MH 1964	4	A	DAY SERVICES (MODE 10)	\$ 1,067,080	\$ 12,998	\$ 1,080,078
20	MH 1964	5	A	OUTPATIENT SERVICES (MODE 15 PROGRAM 1 + PROGRAM 2)	\$ 9,870,754	\$ (240,528)	\$ 9,630,226
21	MH 1964	6	A	OUTREACH SERVICES (MODE 45)	\$ 231,739	\$ (231,739)	\$ 0
22	MH 1964	8	A	SUPPORT SERVICES (MODE 60)	\$ 153,353	\$ (153,353)	\$ 0
23				TOTAL	\$ <u>14,119,924</u>	\$ <u>(604,747)</u>	\$ <u>13,515,177</u>
				To reflect adjustments 1 through 5 above.			
				<u>ADJUSTMENTS TO REPORTED TOTAL UNITS OF SERVICE/TIME</u>			
24	MH 1966	2	B	SFC 15-01 (Page 1 of 1)	1,146,769	(3,557)	1,143,212
25	MH 1966	2	C	SFC 15-10 (Page 1 of 1)	210,157	(485)	209,672
26	MH 1966	2	D	SFC 15-30 (Page 1 of 1)	1,318,280	(91,767)	1,226,513
27	MH 1966	2	E	SFC 15-60 (Page 1 of 1)	906,814	(33,268)	873,546
28	MH 1966	2	F	SFC 15-70 (Page 1 of 1)	223,901	(1,971)	221,930
29	MH 1966	2	C	1234 SFC 15-60 Program 2	3,320	(3,320)	0
30	MH 1966	2	D	1234 SFC 15-69 Program 2	0	3,320	3,320
31	MH 1966	2	E	1235 SFC 15-30 Program 2	114,055	(690)	113,365
	MH 1966	2	J	12zz SFC 15-30 Program 2	6,465	0	6,465
				To adjust the total units of time to agree with the County's records and supporting documents. The source document was the CMHC Report 131.			
				* Balance carried forward to subsequent adjustment.			
				** Balance brought forward from prior adjustment.			

AUDIT ADJUSTMENTS

Provider HUMBOLT COUNTY				Provider Number 00012	No. of Adj. 82	Fiscal Period Ended June 30, 2005	
Report Reference				EXPLANATION OF AUDIT ADJUSTMENTS	As Reported	Increase (Decrease)	As Adjusted
Adj. No.	Form/ Sch.	Line	Col.				
				<u>ADJUSTMENTS TO REPORTED MEDICAL UNITS/TIME COUNTY PROVIDERS - PROGRAMS 1 AND 2</u>			
32	MH 1966A	8	TOTAL	MEDI-CAL UNITS 07/01/04 - 09/30/05	789,694	(40,883)	748,811 *
33	MH 1966A	8A	TOTAL	MEDI-CAL UNITS 10/01/04 - 06/30/05	2,210,354	(70,508)	2,139,846 *
34	MH 1966A	9	TOTAL	MEDICARE/MEDI-CAL CROSSOVER UNITS 07/01/04 - 09/30/05	9,989	2,458	12,447 *
35	MH 1966A	9A	TOTAL	MEDICARE/MEDI-CAL CROSSOVER UNITS 10/01/04 - 06/30/05	21,974	6,011	27,985 *
36	MH 1966A	10	TOTAL	ENHANCED SD/MC (CHILDREN) UNITS 07/01/04 - 09/30/05	0	3,175	3,175 *
37	MH 1966A	10A	TOTAL	ENHANCED SD/MC (CHILDREN) UNITS 10/01/04 - 06/30/05	0	20,678	20,678 *
	MH 1966A	10B	TOTAL	ENHANCED SD/MC (REFUGEES) UNITS 07/01/04 - 06/30/05	0	0	0 *
38	MH 1966A	11	TOTAL	HEALTHY FAMILIES (SED) UNITS 07/01/04 - 09/30/05	8,612	225	8,837 *
39	MH 1966A	11A	TOTAL	HEALTHY FAMILIES (SED) UNITS 10/01/04 - 06/30/05	26,620	7,913	34,533 *
40				TOTAL	<u>3,067,243</u>	<u>(70,931)</u>	<u>2,996,312</u> *
				To adjust the above mentioned settled units of service/time for the County Operated facilities to agree with the State DMH Approved Claims Report dated February 24, 2009 (Excluding disallowed claims of 83,575 uos/uot). The auditor submitted workpapers to the County which shows the details of the above adjustments. Phase II was included.			
41	MH 1966A	8	TOTAL	MEDI-CAL UNITS 07/01/04 - 09/30/05 **	748,811	(56)	748,755 *
42	MH 1966A	8A	TOTAL	MEDI-CAL UNITS 10/01/04 - 06/30/05 **	2,139,846	(157)	2,139,689 *
	MH 1966A	9	TOTAL	MEDICARE/MEDI-CAL CROSSOVER UNITS 07/01/04 - 09/30/05 **	12,447	0	12,447 *
	MH 1966A	9A	TOTAL	MEDICARE/MEDI-CAL CROSSOVER UNITS 10/01/04 - 06/30/05 **	27,985	0	27,985 *
	MH 1966A	10	TOTAL	ENHANCED SD/MC (CHILDREN) UNITS 07/01/04 - 09/30/05 **	3,175	0	3,175 *
	MH 1966A	10A	TOTAL	ENHANCED SD/MC (CHILDREN) UNITS 10/01/04 - 06/30/05 **	20,678	0	20,678 *
	MH 1966A	10B	TOTAL	ENHANCED SD/MC (REFUGEES) UNITS 07/01/04 - 06/30/05 **	0	0	0 *
	MH 1966A	11	TOTAL	HEALTHY FAMILIES (SED) UNITS 07/01/04 - 09/30/05 **	8,837	0	8,837 *
	MH 1966A	11A	TOTAL	HEALTHY FAMILIES (SED) UNITS 10/01/04 - 06/30/05 **	34,533	0	34,533 *
43				TOTAL **	<u>2,996,312</u>	<u>(213)</u>	<u>2,996,099</u> *
				To adjust the State DMH Approved Claims Report dated February 24, 2009 to incorporate the results of the EPSDT audit findings. This audit was conducted by the State DMH Oversight Branch.			
				* Balance carried forward to subsequent adjustment.			
				** Balance brought forward from prior adjustment.			

AUDIT ADJUSTMENTS

Provider				Provider Number	No. of Adj.	Fiscal Period Ended	
HUMBOLT COUNTY				00012	82	June 30, 2005	
Report Reference				EXPLANATION OF AUDIT ADJUSTMENTS	As Reported	Increase (Decrease)	As Adjusted
Adj. No.	Form/ Sch.	Line	Col.				
				<u>ADJUSTMENTS TO REPORTED MEDICAL UNITS/TIME COUNTY PROVIDERS - PROGRAMS 1 AND 2</u>			
44	MH 1966A	8	TOTAL	MEDI-CAL UNITS 07/01/04 - 09/30/05	** 748,755	(256)	748,499 *
45	MH 1966A	8A	TOTAL	MEDI-CAL UNITS 10/01/04 - 06/30/05	** 2,139,689	784	2,140,473 *
	MH 1966A	9	TOTAL	MEDICARE/MEDI-CAL CROSSOVER UNITS 07/01/04 - 09/30/05	** 12,447	0	12,447 *
	MH 1966A	9A	TOTAL	MEDICARE/MEDI-CAL CROSSOVER UNITS 10/01/04 - 06/30/05	** 27,985	0	27,985 *
	MH 1966A	10	TOTAL	ENHANCED SD/MC (CHILDREN) UNITS 07/01/04 - 09/30/05	** 3,175	0	3,175 *
46	MH 1966A	10A	TOTAL	ENHANCED SD/MC (CHILDREN) UNITS 10/01/04 - 06/30/05	** 20,678	(315)	20,363 *
	MH 1966A	10B	TOTAL	ENHANCED SD/MC (REFUGEES) UNITS 07/01/04 - 06/30/05	** 0	0	0 *
	MH 1966A	11	TOTAL	HEALTHY FAMILIES (SED) UNITS 07/01/04 - 09/30/05	** 8,837	0	8,837 *
	MH 1966A	11A	TOTAL	HEALTHY FAMILIES (SED) UNITS 10/01/04 - 06/30/05	** 34,533	0	34,533 *
47				TOTAL	** 2,996,099	213	2,996,312 *
				To adjust the SD/MC, Enhanced and Healthy Families units of service/time to agree with the County's records (The County's records already deducted the 83,575 uos/uot entered into the DCS) and supporting documents. The auditor submitted work papers to the County which shows details of the above adjustments. Phase II was included.			
48	MH 1966A	8	TOTAL	MEDI-CAL UNITS 07/01/04 - 09/30/05	** 748,499	53	748,552 *
49	MH 1966A	8A	TOTAL	MEDI-CAL UNITS 10/01/04 - 06/30/05	** 2,140,473	694	2,141,167 *
	MH 1966A	9	TOTAL	MEDICARE/MEDI-CAL CROSSOVER UNITS 07/01/04 - 09/30/05	** 12,447	0	12,447 *
	MH 1966A	9A	TOTAL	MEDICARE/MEDI-CAL CROSSOVER UNITS 10/01/04 - 06/30/05	** 27,985	0	27,985 *
50	MH 1966A	10	TOTAL	ENHANCED SD/MC (CHILDREN) UNITS 07/01/04 - 09/30/05	** 3,175	(53)	3,122 *
51	MH 1966A	10A	TOTAL	ENHANCED SD/MC (CHILDREN) UNITS 10/01/04 - 06/30/05	** 20,363	(694)	19,669 *
	MH 1966A	10B	TOTAL	ENHANCED SD/MC (REFUGEES) UNITS 07/01/04 - 06/30/05	** 0	0	0 *
	MH 1966A	11	TOTAL	HEALTHY FAMILIES (SED) UNITS 07/01/04 - 09/30/05	** 8,837	0	8,837 *
	MH 1966A	11A	TOTAL	HEALTHY FAMILIES (SED) UNITS 10/01/04 - 06/30/05	** 34,533	0	34,533 *
				TOTAL	** 2,996,312	0	2,996,312 *
				To adjust the above mentioned units of service/time to reclassify DCS enhanced uot that were inappropriately included as Medi-Cal uot in the County records.			
				* Balance carried forward to subsequent adjustment.			
				** Balance brought forward from prior adjustment.			

AUDIT ADJUSTMENTS

Provider HUMBOLT COUNTY				Provider Number 00012	No. of Adj. 82	Fiscal Period Ended June 30, 2005	
Report Reference				EXPLANATION OF AUDIT ADJUSTMENTS	As Reported	Increase (Decrease)	As Adjusted
Adj. No.	Form/ Sch.	Line	Col.				
				<u>ADJUSTMENTS TO REPORTED MEDICAL UNITS/TIME COUNTY PROVIDERS - PROGRAMS 1 AND 2</u>			
52	MH 1966A	8	TOTAL	MEDI-CAL UNITS 07/01/04 - 09/30/05	** 748,552	(56)	748,496 *
53	MH 1966A	8A	TOTAL	MEDI-CAL UNITS 10/01/04 - 06/30/05	** 2,141,167	(157)	2,141,010 *
	MH 1966A	9	TOTAL	MEDICARE/MEDI-CAL CROSSOVER UNITS 07/01/04 - 09/30/05	** 12,447	0	12,447 *
	MH 1966A	9A	TOTAL	MEDICARE/MEDI-CAL CROSSOVER UNITS 10/01/04 - 06/30/05	** 27,985	0	27,985 *
	MH 1966A	10	TOTAL	ENHANCED SD/MC (CHILDREN) UNITS 07/01/04 - 09/30/05	** 3,122	0	3,122 *
	MH 1966A	10A	TOTAL	ENHANCED SD/MC (CHILDREN) UNITS 10/01/04 - 06/30/05	** 19,669	0	19,669 *
	MH 1966A	10B	TOTAL	ENHANCED SD/MC (REFUGEES) UNITS 07/01/04 - 06/30/05	** 0	0	0 *
	MH 1966A	11	TOTAL	HEALTHY FAMILIES (SED) UNITS 07/01/04 - 09/30/05	** 8,837	0	8,837 *
	MH 1966A	11A	TOTAL	HEALTHY FAMILIES (SED) UNITS 10/01/04 - 06/30/05	** 34,533	0	34,533 *
54				TOTAL	** 2,996,312	(213)	2,996,099 *
				To adjust the County's records to incorporate the results of the EPSDT audit findings. This audit was conducted by the State DMH Oversight Branch.			
55	MH 1966A	8	TOTAL	MEDI-CAL UNITS 07/01/04 - 09/30/05	** 748,496	259	748,755
56	MH 1966A	8A	TOTAL	MEDI-CAL UNITS 10/01/04 - 06/30/05	** 2,141,010	(1,321)	2,139,689
	MH 1966A	9	TOTAL	MEDICARE/MEDI-CAL CROSSOVER UNITS 07/01/04 - 09/30/05	** 12,447	0	12,447
	MH 1966A	9A	TOTAL	MEDICARE/MEDI-CAL CROSSOVER UNITS 10/01/04 - 06/30/05	** 27,985	0	27,985
57	MH 1966A	10	TOTAL	ENHANCED SD/MC (CHILDREN) UNITS 07/01/04 - 09/30/05	** 3,122	53	3,175
58	MH 1966A	10A	TOTAL	ENHANCED SD/MC (CHILDREN) UNITS 10/01/04 - 06/30/05	** 19,669	1,009	20,678
	MH 1966A	10B	TOTAL	ENHANCED SD/MC (REFUGEES) UNITS 07/01/04 - 06/30/05	** 0	0	0
	MH 1966A	11	TOTAL	HEALTHY FAMILIES (SED) UNITS 07/01/04 - 09/30/05	** 8,837	0	8,837
	MH 1966A	11A	TOTAL	HEALTHY FAMILIES (SED) UNITS 10/01/04 - 06/30/05	** 34,533	0	34,533
				TOTAL	** 2,996,099	0	2,996,099
				To adjust the above mentioned units of service/time to incorporate the controls of the lower of DMH approved units vs. the County's records by SFC. The auditor submitted work papers to the County which shows details of the above adjustments. Phase II was included.			
				* Balance carried forward to subsequent adjustment.			
				** Balance brought forward from prior adjustment.			

AUDIT ADJUSTMENTS

Provider				Provider Number	No. of Adj.	Fiscal Period Ended	
HUMBOLT COUNTY				00012	82	June 30, 2005	
Report Reference				EXPLANATION OF AUDIT ADJUSTMENTS	As Reported	Increase (Decrease)	As Adjusted
Adj. No.	Form/Sch.	Line	Col.				
				<u>ADJUSTMENTS TO REPORTED MEDICAL UNITS/TIME CONTRACT PROVIDERS</u>			
59	MH 1966A	8	TOTAL	MEDI-CAL UNITS 07/01/04 - 09/30/05 **	155,897	739	156,636 *
60	MH 1966A	8A	TOTAL	MEDI-CAL UNITS 10/01/04 - 06/30/05 **	866,740	(19,135)	847,605 *
	MH 1966A	9	TOTAL	MEDICARE/MEDI-CAL CROSSOVER UNITS 07/01/04 - 09/30/05 **	0	0	0 *
	MH 1966A	9A	TOTAL	MEDICARE/MEDI-CAL CROSSOVER UNITS 10/01/04 - 06/30/05 **	0	0	0 *
61	MH 1966A	10	TOTAL	ENHANCED SD/MC (CHILDREN) UNITS 07/01/04 - 09/30/05 **	0	360	360 *
62	MH 1966A	10A	TOTAL	ENHANCED SD/MC (CHILDREN) UNITS 10/01/04 - 06/30/05 **	0	9,722	9,722 *
	MH 1966A	10B	TOTAL	ENHANCED SD/MC (REFUGEES) UNITS 07/01/04 - 06/30/05 **	0	0	0 *
	MH 1966A	11	TOTAL	HEALTHY FAMILIES (SED) UNITS 07/01/04 - 09/30/05 **	0	0	0 *
	MH 1966A	11A	TOTAL	HEALTHY FAMILIES (SED) UNITS 10/01/04 - 06/30/05 **	0	0	0 *
63				TOTAL **	<u>1,022,637</u>	<u>(8,314)</u>	<u>1,014,323</u> *
				To adjust the above mentioned settled units of service/time for the Contract Provider facilities to agree with the State DMH Approved Claims Report dated February 24, 2009 (Excluding disallowed claims of 10,720 uos/uot). The auditor submitted workpapers to the County which shows the details of the above adjustments. Phase II was included.			
	MH 1966A	8	TOTAL	MEDI-CAL UNITS 07/01/04 - 09/30/05 **	156,636	0	156,636 *
	MH 1966A	8A	TOTAL	MEDI-CAL UNITS 10/01/04 - 06/30/05 **	847,605	0	847,605 *
	MH 1966A	9	TOTAL	MEDICARE/MEDI-CAL CROSSOVER UNITS 07/01/04 - 09/30/05 **	0	0	0 *
	MH 1966A	9A	TOTAL	MEDICARE/MEDI-CAL CROSSOVER UNITS 10/01/04 - 06/30/05 **	0	0	0 *
	MH 1966A	10	TOTAL	ENHANCED SD/MC (CHILDREN) UNITS 07/01/04 - 09/30/05 **	360	0	360 *
	MH 1966A	10A	TOTAL	ENHANCED SD/MC (CHILDREN) UNITS 10/01/04 - 06/30/05 **	9,722	0	9,722 *
	MH 1966A	10B	TOTAL	ENHANCED SD/MC (REFUGEES) UNITS 07/01/04 - 06/30/05 **	0	0	0 *
	MH 1966A	11	TOTAL	HEALTHY FAMILIES (SED) UNITS 07/01/04 - 09/30/05 **	0	0	0 *
	MH 1966A	11A	TOTAL	HEALTHY FAMILIES (SED) UNITS 10/01/04 - 06/30/05 **	0	0	0 *
				TOTAL	<u>1,014,323</u>	<u>0</u>	<u>1,014,323</u>
				To adjust the State DMH Approved Claims Report dated February 24, 2009 to incorporate the results of the EPSDT audit findings. This audit was conducted by the State DMH Oversight Branch.			
				* Balance carried forward to subsequent adjustment.			
				** Balance brought forward from prior adjustment.			

AUDIT ADJUSTMENTS

Provider HUMBOLT COUNTY				Provider Number 00012	No. of Adj. 82	Fiscal Period Ended June 30, 2005	
Report Reference				EXPLANATION OF AUDIT ADJUSTMENTS	As Reported	Increase (Decrease)	As Adjusted
Adj. No.	Form/ Sch.	Line	Col.				
				<u>ADJUSTMENTS TO REPORTED MEDICAL UNITS/TIME CONTRACT PROVIDERS</u>			
64	MH 1966A	8	TOTAL	MEDI-CAL UNITS 07/01/04 - 09/30/05 **	156,636	0	156,636 *
	MH 1966A	8A	TOTAL	MEDI-CAL UNITS 10/01/04 - 06/30/05 **	847,605	3,337	850,942 *
	MH 1966A	9	TOTAL	MEDICARE/MEDI-CAL CROSSOVER UNITS 07/01/04 - 09/30/05 **	0	0	0 *
	MH 1966A	9A	TOTAL	MEDICARE/MEDI-CAL CROSSOVER UNITS 10/01/04 - 06/30/05 **	0	0	0 *
65	MH 1966A	10	TOTAL	ENHANCED SD/MC (CHILDREN) UNITS 07/01/04 - 09/30/05 **	360	0	360 *
	MH 1966A	10A	TOTAL	ENHANCED SD/MC (CHILDREN) UNITS 10/01/04 - 06/30/05 **	9,722	(3,337)	6,385 *
	MH 1966A	10B	TOTAL	ENHANCED SD/MC (REFUGEES) UNITS 07/01/04 - 06/30/05 **	0	0	0 *
	MH 1966A	11	TOTAL	HEALTHY FAMILIES (SED) UNITS 07/01/04 - 09/30/05 **	0	0	0 *
	MH 1966A	11A	TOTAL	HEALTHY FAMILIES (SED) UNITS 10/01/04 - 06/30/05 **	0	0	0 *
				TOTAL **	<u>1,014,323</u>	<u>0</u>	<u>1,014,323</u> *
				To adjust the SD/MC, Enhanced and Healthy Families units of service/time to agree with the County's records (The County's records already deducted the 10,720 uos/uot entered into the DCS) and supporting documents. The auditor submitted work papers to the County which shows details of the above adjustments.			
66	MH 1966A	8	TOTAL	MEDI-CAL UNITS 07/01/04 - 09/30/05 **	156,636	0	156,636 *
	MH 1966A	8A	TOTAL	MEDI-CAL UNITS 10/01/04 - 06/30/05 **	850,942	(3,337)	847,605 *
	MH 1966A	9	TOTAL	MEDICARE/MEDI-CAL CROSSOVER UNITS 07/01/04 - 09/30/05 **	0	0	0 *
	MH 1966A	9A	TOTAL	MEDICARE/MEDI-CAL CROSSOVER UNITS 10/01/04 - 06/30/05 **	0	0	0 *
67	MH 1966A	10	TOTAL	ENHANCED SD/MC (CHILDREN) UNITS 07/01/04 - 09/30/05 **	360	0	360 *
	MH 1966A	10A	TOTAL	ENHANCED SD/MC (CHILDREN) UNITS 10/01/04 - 06/30/05 **	6,385	3,337	9,722 *
	MH 1966A	10B	TOTAL	ENHANCED SD/MC (REFUGEES) UNITS 07/01/04 - 06/30/05 **	0	0	0 *
	MH 1966A	11	TOTAL	HEALTHY FAMILIES (SED) UNITS 07/01/04 - 09/30/05 **	0	0	0 *
	MH 1966A	11A	TOTAL	HEALTHY FAMILIES (SED) UNITS 10/01/04 - 06/30/05 **	0	0	0 *
				TOTAL **	<u>1,014,323</u>	<u>0</u>	<u>1,014,323</u> *
				To adjust the above mentioned units of service/time to incorporate the controls of the lower of DMH approved units vs. the County's records by SFC. The auditor submitted work papers to the County which shows details of the above adjustments. Phase II was included.			
				* Balance carried forward to subsequent adjustment.			
				** Balance brought forward from prior adjustment.			

AUDIT ADJUSTMENTS

Provider				Provider Number	No. of Adj.	Fiscal Period Ended	
HUMBOLT COUNTY				00012	82	June 30, 2005	
Report Reference				EXPLANATION OF AUDIT ADJUSTMENTS	As Reported	Increase (Decrease)	As Adjusted
Adj. No.	Form/ Sch.	Line	Col.				
				<u>ADJUSTMENTS TO REPORTED SD/MC SETTLEMENT COUNTY PROVIDERS</u>			
68	MH 1979	23	J	TOTAL SD/MC REIMBURSEMENT (INCLUDES ENHANCED SD/MC)	\$ 5,345,853	\$ (133,879)	\$ 5,211,974
69	MH 1979	27	J	TOTAL HEALTHY FAMILIES REIMBURSEMENT	\$ 81,628	\$ 15,254	\$ 96,882
				To adjust the SD/MC (FFP), Enhanced (FFP) and Healthy Families (FFP) due to adjustments to costs, units of service/time.			
				<u>ADJUSTMENTS TO REPORTED SD/MC SETTLEMENT CONTRACT PROVIDERS</u>			
70	MH 1979	23	J	TOTAL SD/MC REIMBURSEMENT (INCLUDES ENHANCED SD/MC)	\$ 1,285,338	\$ (38,039)	\$ 1,247,299
	MH 1979	27	J	TOTAL HEALTHY FAMILIES REIMBURSEMENT	\$ 0	\$ 0	\$ 0
				To adjust the SD/MC (FFP) due to adjustments to units of service/time.			
				Milhous	\$ 27,814	\$ (25,641)	\$ 2,173
				Willow Glen Care Center	12,480	(2,242)	10,238
				Catholic Charities	67,004	(2,647)	64,357
				Humboldt Family Service Center	28,725	(1,260)	27,465
				Humboldt Child Care Council	318,203	1,493	319,696
				REMI VISTA, Inc.	401,543	(276)	401,267
				Crestwood Behavior Health	297,880	(7,470)	290,410
				TRTF	27,677	0	27,677
				Probation System of Care	104,012	4	104,016
					<u>\$ 1,285,338</u>	<u>\$ (38,039)</u>	<u>\$ 1,247,299</u>
				* Balance carried forward to subsequent adjustment.			
				** Balance brought forward from prior adjustment.			

AUDIT ADJUSTMENTS

Provider HUMBOLT COUNTY				Provider Number 00012	No. of Adj. 82	Fiscal Period Ended June 30, 2005	
Report Reference				EXPLANATION OF AUDIT ADJUSTMENTS	As Reported	Increase (Decrease)	As Adjusted
Adj. No.	Form/ Sch.	Line	Col.				
				<u>ADJUSTMENTS TO AS SETTLED EPSDT STATE GENERAL FUNDS</u>			
71	SCH 4	1	3	SD/MC ACTUALS To adjust SD/MC actuals as a result of adjustments to total computable Medical Costs as reflected in the MH 1979 forms for both the County Program and its contract providers. The amounts utilized for this purpose was SD/MC and Enhanced for Outpatient services only.	\$ 10,560,380	\$ (405,108)	\$ 10,155,272
				<u>ADJUSTMENTS TO AS SETTLED EPSDT STATE GENERAL FUNDS</u>			
72	SCH 4	2	3	TOTAL SD/MC CLAIMS	\$ 10,793,376	\$ (39,712)	\$ 10,753,664 *
73	SCH 4	4	3	EPSDT CLAIMS To adjust total SD/MC claims and EPSDT claims to include the results of the Department's audit of the EPSDT Program conducted by the State Department of Mental Health as reflected in the report dated March 3, 2008. The Report covered the period from July 1, 2004 through June 30, 2005. This represents the original recoupment.	\$ 5,504,679	\$ (39,712)	\$ 5,464,967 *
74	SCH 4	2	3	TOTAL SD/MC CLAIMS	** \$ 10,753,664	\$ 39,712	\$ 10,793,376 *
75	SCH 4	4	3	EPSDT CLAIMS To adjust total SD/MC claims and EPSDT claims to reverse the original recoupment included in adjustments 74 and 75 above. The revised findings affecting "Total SD/MC Claims and EPSDT Claims" will be taken in adjustments 68 and 69 below.	** \$ 5,464,967	\$ 39,712	\$ 5,504,679 *
76	SCH 4	2	3	TOTAL SD/MC CLAIMS	** \$ 10,793,376	\$ (490)	\$ 10,792,886
77	SCH 4	4	3	EPSDT CLAIMS To adjust total SD/MC claims and EPSDT claims to include the results of the Department's revised audit of the EPSDT Program conducted by the State Department of Mental Health as reflected in the report dated March 3, 2008. The Report covered the period from July 1, 2004 through June 30, 2005. This represents the revised recoupment.	** \$ 5,504,679	\$ (490)	\$ 5,504,189
				* Balance carried forward to subsequent adjustment.			
				** Balance brought forward from prior adjustment.			

AUDIT ADJUSTMENTS

Provider HUMBOLT COUNTY				Provider Number 00012	No. of Adj. 82	Fiscal Period Ended June 30, 2005	
Report Reference				EXPLANATION OF AUDIT ADJUSTMENTS	As Reported	Increase (Decrease)	As Adjusted
Adj. No.	Form/ Sch.	Line	Col.				
				<u>ADJUSTMENTS TO AS SETTLED EPSDT STATE GENERAL FUNDS</u>			
78	SCH 4	10	3	NET COST SETTLEMENT AMOUNT To adjust net cost settlement amount as a result of adjustments to SD/MC actuals (Total Computable Medical), total SD/MC claims and EPSDT claims.	\$ 2,492,605	\$ (93,100)	\$ 2,399,505
79	SCH 4	11	3	STATE GENERAL FUND DISTRIBUTION To adjust State General Fund Distribution to include the results of the Department's audit of the EPSDT Program conducted by the State Department of Mental Health as reflected in the report dated March 3, 2008. The Report covered the period from July 1, 2004 through June 30, 2005. This represents the SGF original recoupment.	\$ 2,492,605	\$ (17,366)	\$ 2,475,239 *
80	SCH 4	11	3	STATE GENERAL FUND DISTRIBUTION To adjust State General Fund Distribution to reverse the original SGF recoupment included in adjustment 81 above. The revised findings affecting "State General Fund Distribution" will be taken in adjustments 83 below.	** \$ 2,475,239	\$ 17,366	\$ 2,492,605 *
81	SCH 4	11	3	STATE GENERAL FUND DISTRIBUTION To adjust the State General Fund Distribution to reflect the results of the revised EPSDT findings included in the final report dated March 3, 2008.	** \$ 2,492,605	\$ (214)	\$ 2,492,391
				* Balance carried forward to subsequent adjustment.			
				** Balance brought forward from prior adjustment.			

AUDIT ADJUSTMENTS

Provider HUMBOLT COUNTY				Provider Number 00012	No. of Adj. 82	Fiscal Period Ended June 30, 2005													
Report Reference				EXPLANATION OF AUDIT ADJUSTMENTS	As Reported	Increase (Decrease)	As Adjusted												
Adj. No.	Form/ Sch.	Line	Col.																
82	SCH 4	12	3	<p><u>ADJUSTMENTS TO AS SETTLED EPSDT STATE GENERAL FUNDS</u></p> <p>STATE GENERAL FUNDS DUE STATE</p> <p>To adjust State General Funds due State as a result of adsutments to Cost Settlement Amount and State General Fund Distribution as follows:</p> <table><tr><td>Audited Net Cost Settlement Amount</td><td>Adj. 78</td><td>\$</td><td>2,399,505</td></tr><tr><td>Audited State General Fund Distribution</td><td>Adj. 81</td><td></td><td>2,492,391</td></tr><tr><td>Net State General Funds due to State</td><td></td><td><u>\$</u></td><td><u>(92,886)</u></td></tr></table>	Audited Net Cost Settlement Amount	Adj. 78	\$	2,399,505	Audited State General Fund Distribution	Adj. 81		2,492,391	Net State General Funds due to State		<u>\$</u>	<u>(92,886)</u>	\$ 0	\$ (92,886)	\$ (92,886)
Audited Net Cost Settlement Amount	Adj. 78	\$	2,399,505																
Audited State General Fund Distribution	Adj. 81		2,492,391																
Net State General Funds due to State		<u>\$</u>	<u>(92,886)</u>																

DETAIL COST REPORT

CALCULATION OF PROGRAM COSTS

MH 1960 (Rev. 7/05)

FISCAL YEAR 2004 - 2005

County: HUMBOLT COUNTY
County Code: 12

Legal Entity: HUMBOLT COUNTY		A	B	C
Legal Entity Number: 00012		Salaries and Benefits	Other	Total Costs
1	Mental Health Expenditures	12,745,132	8,693,601	21,438,733
2	Encumbrances		17,446	17,446
3	Less: Payments to Contract Providers (County Only)		(2,952,097)	(2,952,097)
4	Other Adjustments from MH 1962		(2,761,932)	(2,761,932)
5	Total Costs Before Medi-Cal Adjustments	12,745,132	2,997,018	15,742,150
6	Medi-Cal Adjustments from MH 1961		12,928	12,928
7	Managed Care Consolidation (County Only)			
8	Allowable Costs for Allocation			15,755,078
	Administrative Costs (County Only)			
9	SD/MC Administration			1,069,998
10	Healthy Families Administration			16,148
11	Non-SD/MC Administration			524,362
12	Total Administrative Costs			1,610,508
	Utilization Review Costs (County Only)			
13	Skilled Professional Medical Personnel			291,334
14	Other SD/MC Utilization Review			142,969
15	Non-SD/MC Utilization Review			195,090
16	Total Utilization Review Costs			629,393
17	Research and Evaluation (County Only)			
18	Mode Costs (Direct Service and MAA)			13,515,177
19	Total Costs - Lines 9 through 18			15,755,078

DETAIL COST REPORT

MEDI-CAL ADJUSTMENTS TO COSTS

MH 1961 (Rev. 7/05)

FISCAL YEAR 2004 - 2005

County: HUMBOLT COUNTY
County Code: 12

Legal Entity: HUMBOLT COUNTY		A	B	C
Legal Entity Number: 00012		Salaries and Benefits	Other	Total Adjustments
1	Fixed Assets		(126,842)	(126,842)
2	Depreciation		96,717	96,717
3				
4	To adjust fixed assets to reflect actual purchases		84,860	84,860
5	To adjust depreciation to reflect audited depreciation		(49,141)	(49,141)
6	To adjust PRG & Grant depreciation		(1,203)	(1,203)
7	To include Admin. Depreciation		8,537	8,537
8				
9				
10				
11				
12				
13				
14				
15				
16				
17				
18				
19				
20	Total Adjustments		12,928	12,928

DETAIL COST REPORT

OTHER ADJUSTMENTS

MH 1962 (Rev. 7/05)

FISCAL YEAR 2004 - 2005

County: HUMBOLT COUNTY
County Code: 12

Legal Entity: HUMBOLT COUNTY		A	B	C
Legal Entity Number: 00012		Salaries and Benefits	Other	Total Adjustments
1	Healthy Moms Program		45,952	45,952
2	Excluded Expenses		(1,523,179)	(1,523,179)
3	Grant Programs		(137,822)	(137,822)
4	Payments to IMD Providers		(318,886)	(318,886)
5	Clearing		(36)	(36)
6	Over/Short		10	10
7	MHSA planning costs		(63,642)	(63,642)
8				
9				
10	Reclassify IMD costs from Contractor payments to other adjustments		(631,066)	(631,066)
11				
12	To eliminate jail services		(322,909)	(322,909)
13				
14	To adjust self-insurance to actual		189,646	189,646
15				
16				
17				
18				
19				
20	Total Adjustments		(2,761,932)	(2,761,932)

DETAIL COST REPORT

PAYMENTS TO CONTRACT PROVIDERS

MH 1963 (Rev. 7/05)

FISCAL YEAR 2004 - 2005

County: HUMBOLT COUNTY
County Code: 12

A	B	C	D
Item	Legal Entity Name	Legal Entity Number	Amount Paid
1	Catholic Charities	00653	137,915
2	Crestwood Behav. Health, Inc.	00949	595,760
3	Humboldt Child Care Council	00873	661,128
4	Humboldt Family Service Center	00743	57,450
5	Milhous Children's Services, Inc.	00386	49,522
6	Probation System of Care	01024	259,532
7	Remi Vista, Inc.	00874	827,670
8	Transitional Residential Treatment Facilities, Inc.	00972	338,160
9	Willow Glen Care Center	00529	24,960
10			
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38			
	Total Payments to Contract Providers		2,952,097

DETAIL COST REPORT

ALLOCATION OF COSTS TO MODES OF SERVICE

MH 1964 (Rev. 7/05)

FISCAL YEAR 2004 - 2005

County: HUMBOLT COUNTY
County Code: 12

Legal Entity: HUMBOLT COUNTY		A
Legal Entity Number: 00012		Total Costs
1	Mode Costs (Direct Service and MAA) from MH 1960	13,515,177
	Modes	
2	Hospital Inpatient Services (Mode 05-SFC 10-19)	2,804,873
3	Other 24 Hour Services (Mode 05-All Other SFC)	
4	Day Services (Mode 10)	1,080,078
5	Outpatient Services (Mode 15 Program 1 + Program 2)	9,630,226
6	Outreach Services (Mode 45)	
7	Medi-Cal Administrative Activities (Mode 55)	
8	Support Services (Mode 60)	
9	Total - Lines 2 through 8	13,515,177

DETAIL COST REPORT

ALLOCATION OF COSTS TO SERVICE

FUNCTIONS - MODE TOTAL

MH 1966 (Rev. 7/05)

PAGE 1 OF 1

FISCAL YEAR 2004 - 2005

County: HUMBOLT COUNTY

County Code: 12

County Code: 12			CR		CR							
Legal Entity: HUMBOLT COUNTY			A	B	C	D	E	F	G			
Legal Entity Number: 00012				Service	Service	Service	Service	Service	Service			
Mode: 05 - Hospital Inpatient Services (SFC 10-19)			Mode Total	Function	Function	Function	Function	Function	Function			
				10	19							
1	Allocation Percentage		100.00%	75.42%	24.58%							
2	Total Units			2,816	918							
3	Gross Cost		2,804,873	2,115,298	689,575							
4	Cost per Unit			751.17	751.17							
5	SMA per Unit			913.58	236.82							
6	Published Charge per Unit			825.00	825.00							
7	Negotiated Rate / Cost per Unit											
8	Medi-Cal Units		07/01/04 - 09/30/04	274	44							
8A			10/01/04 - 06/30/05	879	253							
9	Medicare/Medi-Cal Crossover Units		07/01/04 - 09/30/04	116								
9A			10/01/04 - 06/30/05	536								
10	Enhanced SD/MC (Children) Units		07/01/04 - 09/30/04									
10A			10/01/04 - 06/30/05									
10B	Enhanced SD/MC (Refugees) Units		07/01/04 - 06/30/05									
11	Healthy Families (SED) Units		07/01/04 - 09/30/04	21	9							
11A			10/01/04 - 06/30/05									
12	Non-Medi-Cal Units			990	612							
13	Medi-Cal Costs (05/19 is limited to SMA)		07/01/04 - 09/30/04	227,084	205,821	21,263						
13A			10/01/04 - 06/30/05	761,783	660,279	101,504						
14	Medi-Cal SMA Upper Limits		07/01/04 - 09/30/04	271,584	250,321	21,263						
14A			10/01/04 - 06/30/05	904,541	803,037	101,504						
15	Medi-Cal Published Charges		07/01/04 - 09/30/04	262,350	226,050	36,300						
15A			10/01/04 - 06/30/05	933,900	725,175	208,725						
16	Medi-Cal Negotiated Rates		07/01/04 - 09/30/04									
16A			10/01/04 - 06/30/05									
17	Medicare/Medi-Cal Crossover Costs		07/01/04 - 09/30/04	87,136	87,136							
17A			10/01/04 - 06/30/05	402,628	402,628							
18	Medicare/Medi-Cal Crossover SMA Upper Limits		07/01/04 - 09/30/04	105,975	105,975							
18A			10/01/04 - 06/30/05	489,679	489,679							
19	Medicare/Medi-Cal Crossover Published Charges		07/01/04 - 09/30/04	95,700	95,700							
19A			10/01/04 - 06/30/05	442,200	442,200							
20	Medicare/Medi-Cal Crossover Negotiated Rates		07/01/04 - 09/30/04									
20A			10/01/04 - 06/30/05									
21	Enhanced SD/MC (Children) Costs		07/01/04 - 09/30/04									
21A			10/01/04 - 06/30/05									
22	Enhanced SD/MC (Children) SMA Upper Limits		07/01/04 - 09/30/04									
22A			10/01/04 - 06/30/05									
23	Enhanced SD/MC (Children) Published Charges		07/01/04 - 09/30/04									
23A			10/01/04 - 06/30/05									
24	Enhanced SD/MC (Children) Negotiated Rates		07/01/04 - 09/30/04									
24A			10/01/04 - 06/30/05									
25	Enhanced SD/MC (Refugees) Costs		07/01/04 - 06/30/05									
26	Enhanced SD/MC (Refugees) SMA Upper Limits		07/01/04 - 06/30/05									
27	Enhanced SD/MC (Refugees) Published Charges		07/01/04 - 06/30/05									
28	Enhanced SD/MC (Refugees) Negotiated Rates		07/01/04 - 06/30/05									
29	Healthy Families Costs		07/01/04 - 09/30/04	22,535	15,775	6,761						
29A			10/01/04 - 06/30/05									
30	Healthy Families SMA Upper Limits		07/01/04 - 09/30/04	19,185	19,185							
30A			10/01/04 - 06/30/05									
31	Healthy Families Published Charges		07/01/04 - 09/30/04	24,750	17,325	7,425						
31A			10/01/04 - 06/30/05									
32	Healthy Families Negotiated Rates		07/01/04 - 09/30/04									
32A			10/01/04 - 06/30/05									
33	Non-Medi-Cal Costs			1,303,707	743,659	560,047						

DETAIL COST REPORT
**ALLOCATION OF COSTS TO SERVICE
 FUNCTIONS - MODE TOTAL**

MH 1966 (Rev. 7/05)

PAGE 1 OF 1
 FISCAL YEAR 2004 - 2005

County: HUMBOLT COUNTY
 County Code: 12

Legal Entity: HUMBOLT COUNTY			CR	CR	CR			
Legal Entity Number: 00012			A	B	C	D	E	F
Mode: 10 - Day Services			Mode Total	Service Function	Service Function	Service Function	Service Function	Service Function
				20	91	96		
1	Allocation Percentage		100.00%	79.47%	10.32%	10.21%		
2	Total Units			14,496	2,117	1,342		
3	Gross Cost		1,080,078	858,289	111,481	110,308		
4	Cost per Unit			59.21	52.66	82.20		
5	SMA per Unit			88.42	78.64	122.75		
6	Published Charge per Unit			80.00	55.00	90.00		
7	Negotiated Rate / Cost per Unit							
8	Medi-Cal Units	07/01/04 - 09/30/04		2,382		350		
8A		10/01/04 - 06/30/05		6,593		730		
9	Medicare/Medi-Cal Crossover Units	07/01/04 - 09/30/04						
9A		10/01/04 - 06/30/05						
10	Enhanced SD/MC (Children) Units	07/01/04 - 09/30/04						
10A		10/01/04 - 06/30/05		36				
10B	Enhanced SD/MC (Refugees) Units	07/01/04 - 06/30/05						
11	Healthy Families (SED) Units	07/01/04 - 09/30/04		35		32		
11A		10/01/04 - 06/30/05		38		13		
12	Non-Medi-Cal Units			5,412	2,117	217		
13	Medi-Cal Costs	07/01/04 - 09/30/04	169,804	141,035		28,769		
13A		10/01/04 - 06/30/05	450,366	390,363		60,004		
14	Medi-Cal SMA Upper Limits	07/01/04 - 09/30/04	253,579	210,616		42,963		
14A		10/01/04 - 06/30/05	672,561	582,953		89,608		
15	Medi-Cal Published Charges	07/01/04 - 09/30/04	222,060	190,560		31,500		
15A		10/01/04 - 06/30/05	593,140	527,440		65,700		
16	Medi-Cal Negotiated Rates	07/01/04 - 09/30/04						
16A		10/01/04 - 06/30/05						
17	Medicare/Medi-Cal Crossover Costs	07/01/04 - 09/30/04						
17A		10/01/04 - 06/30/05						
18	Medicare/Medi-Cal Crossover SMA Upper Limits	07/01/04 - 09/30/04						
18A		10/01/04 - 06/30/05						
19	Medicare/Medi-Cal Crossover Published Charges	07/01/04 - 09/30/04						
19A		10/01/04 - 06/30/05						
20	Medicare/Medi-Cal Crossover Negotiated Rates	07/01/04 - 09/30/04						
20A		10/01/04 - 06/30/05						
21	Enhanced SD/MC Costs	07/01/04 - 09/30/04						
21A		10/01/04 - 06/30/05	2,132	2,132				
22	Enhanced SD/MC SMA Upper Limits	07/01/04 - 09/30/04						
22A		10/01/04 - 06/30/05	3,183	3,183				
23	Enhanced SD/MC Published Charges	07/01/04 - 09/30/04						
23A		10/01/04 - 06/30/05	2,880	2,880				
24	Enhanced SD/MC Negotiated Rates	07/01/04 - 09/30/04						
24A		10/01/04 - 06/30/05						
25	Enhanced SD/MC (Refugees) Costs	07/01/04 - 06/30/05						
26	Enhanced SD/MC (Refugees) SMA Upper Limits	07/01/04 - 06/30/05						
27	Enhanced SD/MC (Refugees) Published Charges	07/01/04 - 06/30/05						
28	Enhanced SD/MC (Refugees) Negotiated Rates	07/01/04 - 06/30/05						
29	Healthy Families Costs	07/01/04 - 09/30/04	4,703	2,072		2,630		
29A		10/01/04 - 06/30/05	3,318	2,250		1,069		
30	Healthy Families SMA Upper Limits	07/01/04 - 09/30/04	7,023	3,095		3,928		
30A		10/01/04 - 06/30/05	4,956	3,360		1,596		
31	Healthy Families Published Charges	07/01/04 - 09/30/04	5,680	2,800		2,880		
31A		10/01/04 - 06/30/05	4,210	3,040		1,170		
32	Healthy Families Negotiated Rates	07/01/04 - 09/30/04						
32A		10/01/04 - 06/30/05						
33	Non-Medi-Cal Costs		449,755	320,437	111,481	17,837		

DETAIL COST REPORT

ALLOCATION OF COSTS TO SERVICE
FUNCTIONS - MODE TOTAL

MH 1966 (Rev. 7/05)

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FISCAL YEAR 2004 - 2005

County: HUMBOLT COUNTY

County Code: 12

Legal Entity: HUMBOLT COUNTY			A	CR	CR	CR	CR	CR	CR
Legal Entity Number: 00012				B	C	D	E	F	G
Mode: 15 - Outpatient Services (Program 1)			Mode Total	Service Function	Service Function	Service Function	Service Function	Service Function	Service Function
				01	10	30	60	70	20
1	Allocation Percentage		100.00%	19.38%	4.60%	28.84%	36.67%	7.29%	1.59%
2	Total Units			1,143,212	209,672	1,226,513	873,546	221,930	67,779
3	Gross Cost		9,504,795	1,841,598	437,059	2,741,597	3,485,788	692,738	151,005
4	Cost per Unit			1.61	2.08	2.24	3.99	3.12	2.23
5	SMA per Unit			1.89	2.44	2.44	4.51	3.63	2.23
6	Published Charge per Unit			1.75	2.30	2.30	4.10	3.30	2.23
7	Negotiated Rate / Cost per Unit								
8	Medi-Cal Units	07/01/04 - 09/30/04		234,271	34,870	263,455	154,929	33,694	
8A		10/01/04 - 06/30/05		719,584	130,684	617,627	464,743	109,047	
9	Medicare/Medi-Cal Crossover Units	07/01/04 - 09/30/04					12,331		
9A		10/01/04 - 06/30/05					27,449		
10	Enhanced SD/MC (Children) Units	07/01/04 - 09/30/04		634	1,020	420	441		
10A		10/01/04 - 06/30/05			9,030	3,660	1,744	613	
10B	Enhanced SD/MC (Refugees) Units	07/01/04 - 06/30/05							
11	Healthy Families (SED) Units	07/01/04 - 09/30/04		1,741	1,879	3,366	1,744	10	
11A		10/01/04 - 06/30/05		5,388	11,831	9,892	6,038	1,333	
12	Non-Medi-Cal Units			181,594	20,358	328,093	204,127	77,233	67,779
13	Medi-Cal Costs	07/01/04 - 09/30/04	1,762,368	377,387	72,686	588,895	618,227	105,173	
13A		10/01/04 - 06/30/05	5,007,041	1,159,176	272,409	1,380,568	1,854,505	340,382	
14	Medi-Cal SMA Upper Limits	07/01/04 - 09/30/04	1,991,724	442,772	85,083	642,830	698,730	122,309	
14A		10/01/04 - 06/30/05	5,677,724	1,360,014	318,869	1,507,010	2,095,991	395,841	
15	Medi-Cal Published Charges	07/01/04 - 09/30/04	1,842,521	409,974	80,201	605,947	635,209	111,190	
15A		10/01/04 - 06/30/05	5,245,689	1,259,272	300,573	1,420,542	1,905,446	359,855	
16	Medi-Cal Negotiated Rates	07/01/04 - 09/30/04							
16A		10/01/04 - 06/30/05							
17	Medicare/Medi-Cal Crossover Costs	07/01/04 - 09/30/04	49,205				49,205		
17A		10/01/04 - 06/30/05	109,532				109,532		
18	Medicare/Medi-Cal Crossover SMA Upper Limits	07/01/04 - 09/30/04	55,613				55,613		
18A		10/01/04 - 06/30/05	123,795				123,795		
19	Medicare/Medi-Cal Crossover Published Charges	07/01/04 - 09/30/04	50,557				50,557		
19A		10/01/04 - 06/30/05	112,541				112,541		
20	Medicare/Medi-Cal Crossover Negotiated Rates	07/01/04 - 09/30/04							
20A		10/01/04 - 06/30/05							
21	Enhanced SD/MC Costs	07/01/04 - 09/30/04	5,846	1,021	2,126	939	1,760		
21A		10/01/04 - 06/30/05	35,877		18,823	8,181	6,959	1,913	
22	Enhanced SD/MC SMA Upper Limits	07/01/04 - 09/30/04	6,701	1,198	2,489	1,025	1,989		
22A		10/01/04 - 06/30/05	41,054		22,033	8,930	7,865	2,225	
23	Enhanced SD/MC Published Charges	07/01/04 - 09/30/04	6,230	1,110	2,346	966	1,808		
23A		10/01/04 - 06/30/05	38,360		20,769	8,418	7,150	2,023	
24	Enhanced SD/MC Negotiated Rates	07/01/04 - 09/30/04							
24A		10/01/04 - 06/30/05							
25	Enhanced SD/MC (Refugees) Costs	07/01/04 - 06/30/05							
26	Enhanced SD/MC (Refugees) SMA Upper Limits	07/01/04 - 06/30/05							
27	Enhanced SD/MC (Refugees) Published Charges	07/01/04 - 06/30/05							
28	Enhanced SD/MC (Refugees) Negotiated Rates	07/01/04 - 06/30/05							
29	Healthy Families Costs	07/01/04 - 09/30/04	21,236	2,805	3,917	7,524	6,959	31	
29A		10/01/04 - 06/30/05	83,707	8,680	24,662	22,111	24,094	4,161	
30	Healthy Families SMA Upper Limits	07/01/04 - 09/30/04	23,990	3,290	4,585	8,213	7,865	36	
30A		10/01/04 - 06/30/05	95,258	10,183	28,868	24,136	27,231	4,839	
31	Healthy Families Published Charges	07/01/04 - 09/30/04	22,294	3,047	4,322	7,742	7,150	33	
31A		10/01/04 - 06/30/05	88,547	9,429	27,211	22,752	24,756	4,399	
32	Healthy Families Negotiated Rates	07/01/04 - 09/30/04							
32A		10/01/04 - 06/30/05							
33	Non-Medi-Cal Costs		2,429,983	292,529	42,436	733,379	814,546	241,077	151,005

DETAIL COST REPORT

ALLOCATION OF COSTS TO SERVICE

FUNCTIONS - MODE TOTAL

MH 1966 (Rev. 7/05)

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FISCAL YEAR 2004 - 2005

County: HUMBOLT COUNTY

County Code: 12

CR

Legal Entity: HUMBOLT COUNTY			H	I	J	K	L	M	N
Legal Entity Number: 00012			Service	Service	Service	Service	Service	Service	Service
Mode: 15 - Outpatient Services (Program 1)			Function	Function	Function	Function	Function	Function	Function
			22						
1	Allocation Percentage		1.63%						
2	Total Units		230						
3	Gross Cost		155,011						
4	Cost per Unit		673.96						
5	SMA per Unit		673.96						
6	Published Charge per Unit		673.96						
7	Negotiated Rate / Cost per Unit								
8	Medi-Cal Units	07/01/04 - 09/30/04							
8A		10/01/04 - 06/30/05							
9	Medicare/Medi-Cal Crossover Units	07/01/04 - 09/30/04							
9A		10/01/04 - 06/30/05							
10	Enhanced SD/MC (Children) Units	07/01/04 - 09/30/04							
10A		10/01/04 - 06/30/05							
10B	Enhanced SD/MC (Refugees) Units	07/01/04 - 06/30/05							
11	Healthy Families (SED) Units	07/01/04 - 09/30/04							
11A		10/01/04 - 06/30/05							
12	Non-Medi-Cal Units		230						
13	Medi-Cal Costs	07/01/04 - 09/30/04							
13A		10/01/04 - 06/30/05							
14	Medi-Cal SMA Upper Limits	07/01/04 - 09/30/04							
14A		10/01/04 - 06/30/05							
15	Medi-Cal Published Charges	07/01/04 - 09/30/04							
15A		10/01/04 - 06/30/05							
16	Medi-Cal Negotiated Rates	07/01/04 - 09/30/04							
16A		10/01/04 - 06/30/05							
17	Medicare/Medi-Cal Crossover Costs	07/01/04 - 09/30/04							
17A		10/01/04 - 06/30/05							
18	Medicare/Medi-Cal Crossover SMA Upper Limits	07/01/04 - 09/30/04							
18A		10/01/04 - 06/30/05							
19	Medicare/Medi-Cal Crossover Published Charges	07/01/04 - 09/30/04							
19A		10/01/04 - 06/30/05							
20	Medicare/Medi-Cal Crossover Negotiated Rates	07/01/04 - 09/30/04							
20A		10/01/04 - 06/30/05							
21	Enhanced SD/MC Costs	07/01/04 - 09/30/04							
21A		10/01/04 - 06/30/05							
22	Enhanced SD/MC SMA Upper Limits	07/01/04 - 09/30/04							
22A		10/01/04 - 06/30/05							
23	Enhanced SD/MC Published Charges	07/01/04 - 09/30/04							
23A		10/01/04 - 06/30/05							
24	Enhanced SD/MC Negotiated Rates	07/01/04 - 09/30/04							
24A		10/01/04 - 06/30/05							
25	Enhanced SD/MC (Refugees) Costs	07/01/04 - 06/30/05							
26	Enhanced SD/MC (Refugees) SMA Upper Limits	07/01/04 - 06/30/05							
27	Enhanced SD/MC (Refugees) Published Charges	07/01/04 - 06/30/05							
28	Enhanced SD/MC (Refugees) Negotiated Rates	07/01/04 - 06/30/05							
29	Healthy Families Costs	07/01/04 - 09/30/04							
29A		10/01/04 - 06/30/05							
30	Healthy Families SMA Upper Limits	07/01/04 - 09/30/04							
30A		10/01/04 - 06/30/05							
31	Healthy Families Published Charges	07/01/04 - 09/30/04							
31A		10/01/04 - 06/30/05							
32	Healthy Families Negotiated Rates	07/01/04 - 09/30/04							
32A		10/01/04 - 06/30/05							
33	Non-Medi-Cal Costs		155,011						

DETAIL COST REPORT

ALLOCATION OF COSTS TO SERVICE

FUNCTIONS - MODE TOTAL

MH 1966 (Rev. 7/05)

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FISCAL YEAR 2004 - 2005

County: HUMBOLT COUNTY

County Code: 12

MHS

MHS

ASO

Legal Entity: HUMBOLT COUNTY			A	B	C	D	E	F	G
Legal Entity Number: 00012				Service	Service	Service	Service	Service	Service
Mode: 15 - Outpatient Services (Program 2)			Mode Total	Function	Function	Function	Function	Function	Function
				30	60	30			
1	Allocation Percentage		100.00%	92.34%	3.33%	4.33%			
2	Total Units			113,365	3,320	6,465			
3	Gross Cost		125,431	115,817	4,179	5,435			
4	Cost per Unit			1.02	1.26	0.84			
5	SMA per Unit			2.44	4.51	2.44			
6	Published Charge per Unit								
7	Negotiated Rate / Cost per Unit								
8	Medi-Cal Units	07/01/04 - 09/30/04		22,591	95	1,800			
8A		10/01/04 - 06/30/05		83,484	1,400	4,665			
9	Medicare/Medi-Cal Crossover Units	07/01/04 - 09/30/04							
9A		10/01/04 - 06/30/05							
10	Enhanced SD/MC Units	07/01/04 - 09/30/04		660					
10A		10/01/04 - 06/30/05		5,280	315				
10B	Enhanced SD/MC (Refugees) Units	07/01/04 - 06/30/05							
11	Healthy Families (SED) Units	07/01/04 - 09/30/04							
11A		10/01/04 - 06/30/05							
12	Non-Medi-Cal Units			1,350	1,510				
13	Medi-Cal Costs	07/01/04 - 09/30/04	24,712	23,080	120	1,513			
13A		10/01/04 - 06/30/05	90,974	85,290	1,762	3,922			
14	Medi-Cal SMA Upper Limits	07/01/04 - 09/30/04	59,942	55,122	428	4,392			
14A		10/01/04 - 06/30/05	221,398	203,701	6,314	11,383			
15	Medi-Cal Published Charges	07/01/04 - 09/30/04							
15A		10/01/04 - 06/30/05							
16	Medi-Cal Negotiated Rates	07/01/04 - 09/30/04							
16A		10/01/04 - 06/30/05							
17	Medicare/Medi-Cal Crossover Costs	07/01/04 - 09/30/04							
17A		10/01/04 - 06/30/05							
18	Medicare/Medi-Cal Crossover SMA Upper Limits	07/01/04 - 09/30/04							
18A		10/01/04 - 06/30/05							
19	Medicare/Medi-Cal Crossover Published Charges	07/01/04 - 09/30/04							
19A		10/01/04 - 06/30/05							
20	Medicare/Medi-Cal Crossover Negotiated Rates	07/01/04 - 09/30/04							
20A		10/01/04 - 06/30/05							
21	Enhanced SD/MC Costs	07/01/04 - 09/30/04	674	674					
21A		10/01/04 - 06/30/05	5,791	5,394	397				
22	Enhanced SD/MC SMA Upper Limits	07/01/04 - 09/30/04	1,610	1,610					
22A		10/01/04 - 06/30/05	14,304	12,883	1,421				
23	Enhanced SD/MC Published Charges	07/01/04 - 09/30/04							
23A		10/01/04 - 06/30/05							
24	Enhanced SD/MC Negotiated Rates	07/01/04 - 09/30/04							
24A		10/01/04 - 06/30/05							
25	Enhanced SD/MC (Refugees) Costs	07/01/04 - 06/30/05							
26	Enhanced SD/MC (Refugees) SMA Upper Limits	07/01/04 - 06/30/05							
27	Enhanced SD/MC (Refugees) Published Charges	07/01/04 - 06/30/05							
28	Enhanced SD/MC (Refugees) Negotiated Rates	07/01/04 - 06/30/05							
29	Healthy Families Costs	07/01/04 - 09/30/04							
29A		10/01/04 - 06/30/05							
30	Healthy Families SMA Upper Limits	07/01/04 - 09/30/04							
30A		10/01/04 - 06/30/05							
31	Healthy Families Published Charges	07/01/04 - 09/30/04							
31A		10/01/04 - 06/30/05							
32	Healthy Families Negotiated Rates	07/01/04 - 09/30/04							
32A		10/01/04 - 06/30/05							
33	Non-Medi-Cal Costs		3,280	1,379	1,901				

DETAIL COST REPORT

DETERMINATION OF SD/MC DIRECT SERVICES AND MAA REIMBURSEMENT

MH 1968 (Rev. 7/05)

FISCAL YEAR 2004 - 2005

County: HUMBOLT COUNTY County Code: 12 Legal Entity: HUMBOLT COUNTY Legal Entity Number: 00012			REIMBURSEMENT TYPE				Costs	Costs			Costs	Costs	
			A	B	C	D	E	F	G	H	I	J	K
			Mode 55			Total MAA	Total Inpatient Mode 05 Hospital Inpatient Services	Mode 05 Other 24 Hour Services	Mode 10 Day Services	Mode 15 Outpatient Services Program (1)	Total Outpatient Exclude Program (2)	Mode 15 Outpatient Services Program (2)	Total Outpatient (Col. I + Col. J)
			S. F.'s 01-09	S. F.'s 11-19, 31-39	S. F.'s 21-29								
1	Medi-Cal Costs	07/01/04 - 09/30/04					227,084		169,804	1,762,368	1,932,172	24,712	1,956,884
1A		10/01/04 - 06/30/05					761,783		450,366	5,007,041	5,457,407	90,974	5,548,381
2	Medi-Cal SMA	07/01/04 - 09/30/04					271,584		253,579	1,991,724	2,245,303	59,942	2,305,246
2A		10/01/04 - 06/30/05					904,541		672,561	5,677,724	6,350,285	221,398	6,571,682
3	Medi-Cal P. C.	07/01/04 - 09/30/04					262,350		222,060	1,842,521	2,064,581		2,064,581
3A		10/01/04 - 06/30/05					933,900		593,140	5,245,689	5,838,829		5,838,829
4	Medi-Cal N. R.	07/01/04 - 09/30/04											
4A		10/01/04 - 06/30/05											
5	Medi-Cal Gross Reimbursement	07/01/04 - 09/30/04					227,084		169,804	1,762,368	1,932,172	24,712	1,956,884
5A		10/01/04 - 06/30/05					761,783		450,366	5,007,041	5,457,407	90,974	5,548,381
6	Medicare/Medi-Cal Crossover Cost	07/01/04 - 09/30/04					87,136			49,205	49,205		49,205
6A		10/01/04 - 06/30/05					402,628			109,532	109,532		109,532
7	Medicare/Medi-Cal Crossover SMA	07/01/04 - 09/30/04					105,975			55,613	55,613		55,613
7A		10/01/04 - 06/30/05					489,679			123,795	123,795		123,795
8	Medicare/Medi-Cal Crossover P. C.	07/01/04 - 09/30/04					95,700			50,557	50,557		50,557
8A		10/01/04 - 06/30/05					442,200			112,541	112,541		112,541
9	Medicare/Medi-Cal Crossover N. R.	07/01/04 - 09/30/04											
9A		10/01/04 - 06/30/05											
10	Medicare/Medi-Cal Crossover Gross Reim.	07/01/04 - 09/30/04					87,136			49,205	49,205		49,205
10A		10/01/04 - 06/30/05					402,628			109,532	109,532		109,532
11	Total SD/MC + Crossover Gross Reim.	07/01/04 - 09/30/04					314,220		169,804	1,811,573	1,981,377	24,712	2,006,090
11A		10/01/04 - 06/30/05					1,164,411		450,366	5,116,573	5,566,939	90,974	5,657,913
12	Enhanced SD/MC (Children) Cost	07/01/04 - 09/30/04								5,846	5,846	674	6,520
12A		10/01/04 - 06/30/05							2,132	35,877	38,008	5,791	43,799
13	Enhanced SD/MC (Children) SMA	07/01/04 - 09/30/04								6,701	6,701	1,610	8,311
13A		10/01/04 - 06/30/05							3,183	41,054	44,237	14,304	58,541
14	Enhanced SD/MC (Children) P. C.	07/01/04 - 09/30/04								6,230	6,230		6,230
14A		10/01/04 - 06/30/05							2,880	38,360	41,240		41,240
15	Enhanced SD/MC (Children) N. R.	07/01/04 - 09/30/04											
15A		10/01/04 - 06/30/05											
16	Enhanced SD/MC (Children) Gross Reim.	07/01/04 - 09/30/04								5,846	5,846	674	6,520
16A		10/01/04 - 06/30/05							2,132	35,877	38,008	5,791	43,799
17	Enhanced SD/MC (Refugees) Cost	07/01/04 - 06/30/05											
18	Enhanced SD/MC (Refugees) SMA	07/01/04 - 06/30/05											
19	Enhanced SD/MC (Refugees) P. C.	07/01/04 - 06/30/05											
20	Enhanced SD/MC (Refugees) N. R.	07/01/04 - 06/30/05											
21	Total Medi-Cal Gross Reimbursement	07/01/04 - 09/30/04					314,220		169,804	1,817,420	1,987,223	25,387	2,012,610
21A	(Excludes Refugees)	10/01/04 - 06/30/05					1,164,411		452,498	5,152,449	5,604,947	96,764	5,701,712
22	Enhanced SD/MC (Refugees) Gross Reim.	07/01/04 - 06/30/05											
23	Healthy Families Cost	07/01/04 - 09/30/04					22,535		4,703	21,236	25,938		25,938
23A		10/01/04 - 06/30/05							3,318	83,707	87,026		87,026
24	Healthy Families SMA	07/01/04 - 09/30/04					19,185		7,023	23,990	31,013		31,013
24A		10/01/04 - 06/30/05							4,956	95,258	100,213		100,213
25	Healthy Families P. C.	07/01/04 - 09/30/04					24,750		5,680	22,294	27,974		27,974
25A		10/01/04 - 06/30/05							4,210	88,547	92,757		92,757
26	Healthy Families N. R.	07/01/04 - 09/30/04											
26A		10/01/04 - 06/30/05											
27	Healthy Families Gross Reim.	07/01/04 - 09/30/04					22,535		4,703	21,236	25,938		25,938
27A		10/01/04 - 06/30/05							3,318	83,707	87,026		87,026
28	Less: Patient and Other Payor Revenue												
28A	SD/MC + Crossover Revenue	07/01/04 - 09/30/04					80,659			10,756	10,756		10,756
28A		10/01/04 - 06/30/05					305,224		2,574	34,853	37,427		37,427
29	Enhanced SD/MC (Children) Revenue												
30	Enhanced SD/MC (Refugees) Revenue												
31	Healthy Families Revenue												
32	Total Expenditures from MAA (Mode 55)												
33	Medi-Cal Eligibility Factor (Average)												
34	Revenue - MAA												
35	Net Due - SD/MC for Direct Services	07/01/04 - 09/30/04					233,561		169,804	1,806,662	1,976,465	25,387	2,001,852
35A		10/01/04 - 06/30/05					859,187		449,924	5,117,596	5,567,520	96,764	5,664,285
36	Net Due - Enhanced SD/MC (Refugees)												
37	Net Due - Healthy Families	07/01/04 - 09/30/04					22,535		4,703	21,236	25,938		25,938
37A		10/01/04 - 06/30/05							3,318	83,707	87,026		87,026
38	Amount Negotiated Rates Exceed Costs												
38A	SD/MC (Includes Children)	07/01/04 - 09/30/04											
38A		10/01/04 - 06/30/05											
39	Enhanced SD/MC (Refugees)												
40	Healthy Families	07/01/04 - 09/30/04											
40A		10/01/04 - 06/30/05											

DETAIL COST REPORT

SD/MC PRELIMINARY DESK SETTLEMENT

MH 1979 (Rev. 7/05)

FISCAL YEAR 2004 - 2005

County: HUMBOLT COUNTY
County Code: 12

Legal Entity: HUMBOLT COUNTY		A	B	C	D	E	F	G	H	I	J
Legal Entity Number: 00012		Total MAA	Total Inpatient	Total Outpatient	Total	50.00% FFP	50.00% FFP	50.00% FFP	Variable % FFP	75.00% FFP	Total FFP
SD/MC Administrative Reimbursement (County Only)											
1	County SD/MC Direct Service Gross Reimbursement		1,478,631	7,714,322	9,192,953						
2	Contract Providers Medi-Cal Direct Service Gross Reimbursement			2,489,135	2,489,135						
3	Total Medi-Cal Direct Service Gross Reimbursement				11,682,088						
4	Medi-Cal Administrative Reimbursement Limit				1,752,313						
5	Medi-Cal Administration				1,069,998						
6	Medi-Cal Administrative Reimbursement				1,069,998	534,999					534,999
Healthy Families Administrative Reimbursement (County Only)											
7	County Healthy Families Direct Service Gross Reimbursement		22,535	112,964	135,499						
7A	Contract Providers Healthy Families Direct Service Gross Reim.										
7B	Total Healthy Families Direct Service Gross Reimbursement				135,499						
8	Healthy Families Administrative Reimbursement Limit				13,550						
9	Healthy Families Administration				16,148						
10	Healthy Families Administrative Reimbursement				13,550				8,807		8,807
SD/MC Net Reimbursement for MAA											
11	Medi-Cal Admin. Activities Svc Functions 01 - 09										
12	Medi-Cal Admin. Activities Svc Functions 11 - 19, 31 - 39										
13	Medi-Cal Admin. Activities Svc Functions 21 - 29 (County Only)										
14	Utilization Review-Skilled Prof. Med. Personnel (County Only)				291,334					218,501	218,501
15	Other SD/MC Utilization Review (County Only)				142,969	71,485					71,485
16	SD/MC Net Reimbursement for Direct Services		233,561	1,995,332	2,228,893		1,114,446				1,114,446
16A			859,187	5,620,486	6,479,673			3,239,836			3,239,836
17	Enhanced SD/MC Net Reimb. (Children)			6,520	6,520				4,238		4,238
17A				43,799	43,799				28,469		28,469
18	Enhanced SD/MC Net Reimb. (Refugees)										
19	Total SD/MC Reimbursement Before Excess FFP										5,211,974
20	Amount Negotiated Rates Exceed Costs - SD/MC & Enh. SD/MC										
21	Total SD/MC Reimbursement (FFP)										5,211,974
22	Contract Limitation Adjustment										
23	Adjusted Total SD/MC Reimbursement (FFP)										5,211,974
24	Healthy Families Net Reimbursement		22,535	25,938	48,473				31,508		31,508
24A				87,026	87,026				56,567		56,567
25	Total Healthy Families Reimbursement Before Excess FFP										96,882
26	Amount Negotiated Rates Exceed Costs - Healthy Families										
27	Total Healthy Families Reimbursement										96,882